

State of California
BOARD OF EQUALIZATION

EMERGENCY TELEPHONE SURCHARGE REGULATIONS

Regulation 2422. RETURNS AND PAYMENT.

Reference: Sections 41051, 41052, and 41053, Revenue and Taxation Code.

On or before the last day of the second month of each calendar quarter every service supplier shall file an emergency telephone users surcharge return on a form prescribed by the Board for the preceding calendar quarter. The return shall be signed by a responsible officer or agent of the service supplier and shall be accompanied by a payment for the surcharge due. All remittances shall be payable to the State Board of Equalization.

At the time of filing each surcharge return the service supplier shall provide the Board with a list containing the names and addresses of any service users who have refused to pay the surcharge, the date the surcharge was billed to each customer, the amount of each unpaid surcharge, and the reasons, if any, given by the users for refusing to make such payment. On and after January 1, 1982, such information shall be provided for a service user only if the cumulative uncollected amount for that user totals \$3.00 or more.

History: Adopted April 6, 1977, effective July 1, 1977.

Amended July 28, 1982, effective December 5, 1982. Added \$3.00 limit on reported uncollectibles, in second paragraph.

Amended May 6, 1986, effective July 17, 1986. In the first paragraph, amended due date for submitting the return and making payments.